Paying Agent Brief



OBJECTIVES



- Understand how to safeguard public funds.
- Understand the difference between Agents and Ordering Officers.
- Understand pecuniary liability and your responsibilities as an Agent.
- Understand how to properly complete an SF44, DD Form 1351-2, and DD Form 2664.
- Understand how to maintain the cash register and how to balance paid vouchers and remaining currency.
- Correctly complete the Agent Practical Exercise.

DO NOT LEAVE FINANCE WITHOUT



 Copy of the Agent Appointment Order,

the pecuniary liability statement, and

DD Form 1081.

 Cash Register, DD Form 2664, and

DD Form 1351-2, check cashing stamps.

Community Bad Checklist,
 Finance

Battalion Check Cashing Instructions.

 A copy of the USAREUR Paying Agent

Brief.

SAFEGUARDING FUNDS PHYSICAL SECURITY



- Appropriate security measures are required for agents receiving funds (Unit Commanders are responsible for ensuring the guard receives a Rules of Engagement Briefing and is qualified with assigned weapon).
- Request MP or armed guard support when necessary, regardless of the amount.
- Keep money in a controlled environment (secured or under guard) at all times. Keep money out of reach and sight of everyone but yourself whenever possible.

SAFEGUARDING FUNDS PHYSICAL SECURITY

Watch out for counterfeit money

counterfeit pens are available from the following website-site:

http://www.treas.gov/usss/index.sh tml

- Only use funds for "Official Government Purposes"
- Always be alert! Be aware of suspicious individuals and tricks!
- Never conduct business with money if you are uncomfortable or unsure!
 - Count the money as you remove

SAFEGUARDING FUNDS DOCUMENT ACCURACY



- The original DD Form 1081, SF 44(s), DD Form 2664(s), and DD Form 1351-2(s) are the same as cash.
- Always maintain a copy of all documentation and always know what you are signing.
- The use of white-out is prohibited on any

finance documents. Always line through errors and initial over top of the correction.

 Save foreign currency exchange receipts and continue to use this rate as you spend,

regardless of the daily exchange rate

SAFEGUARDING FUNDS DOCUMENT ACCURACY



- Use four decimal places for foreign exchange rates.
- When computing a foreign exchange amount to U.S equivalent, round amount to two decimal places. For example, to convert 20.99 FC to U.S. at 1.0745 on a calculator it would calculate at 19.534667. Round the result to 19.54

AGENTS VS. ORDERING OFFICERS



- Ordering Officers are trained by the contracting office.
- Agents are trained by finance to ensure payment documentation is correctly processed.
- The Ordering Officer and Agent work together, but their duties must be separate.

PECUNIARY LIABILITY



 Obligation to make good a loss, for example, an individual is pecuniary liable to the government for any loss caused by misconduct or negligence in maintaining proper accounting and/or proper safeguards for the funds entrusted to him/her.

AGENT RESPONSIBILITIES



- May only use funds for the purpose stated in the orders.
- Will not loan, convert to your use, or deposit any portion of funds.
- Will not co-mingle funds.
- Will not entrust funds to another person.
- Will not be designated as an agent to

another agent.

EXAMPLE 1 SF44 PAYMENTS



Agent Responsibilities

- Complete purchaser section on SF44.
- Annotate exchange rate (if applicable).
- Ensure total payment does not exceed \$2,500.00.
- Review SF44 for accuracy.
- Make payment to vendor.
- Obtain vendors signature and receipt of purchase.
- Sign appropriate blocks.
- Maintain cash register.
- Secure currency, SF44 and all receipts.

SCENARIO, Part 1

Agent received advange and Address of Seller (Number, Street, City and State)* (\$12,500.00.

Agent converted \$89.21 at

of \$1.00 = 1.1210 FC. (\$89.21 = 100 FC)

Agent converted \$179.34 at a rate of \$1.00 = 1.1152 FC. (\$179.34 = 200 FC)

Agent spent 214.26 FC (Using all 100 FC from the first rate, and 114.26 FC from the second rate.)

Remaining Foreign Currency is 85.74 FC.

REMAINING CURRENCY ON-HA

Before: FC 100 @ 1.1210 FC 200 @ 1.1152

After: FC 0.00 @ 1.1210 FC 85.74 @ 1.1152 PURCHASE ORDER-INVOICE-VOUCHER

DATE OF ORDER **27 MAY** ORDER NO.

DAJA 02-9705-

Vicenza, Italy

FURNISH SUPPLIES OR SERVICES TO (Name and address)*

1st Trans. Co., Unit 00001 APO AE 000001

SUPPLIES OR SERVICES	QUANTITY	UNIT PRICE	AMOUNT
Extension Cords	6	20.40F	C 122.40 F
Extension Cords	6	15.31F	C 91.86 FC
	-		
(100 FC =			
\$89.21)			
(114.26 FC =	<u> </u>		
\$102.46)			
AGENCY NAME AND BILLING ADDRESS P 208th Finance Battali	on	TOTAL Z	214.26 FC ERMS

DATE INVOICE RECEIVED

ORDERED BY (Signature and title)

Ordering Officer's Signature and

AND ASCOUNTING DATA 062020 94-1031 B442010.00 2572

APO AE 09131

Agent's Signature and Printed Name

Pay Agent 27 MAY 03

riease read instructions	
PAYMENT 214.26 FC. PAYMENT REQUESTED	
NO FURTHER INVOICE NEED BE SUBMITTED	
SELER BY . Vendor's Signature, (Printed 27 MAY 03	

Namo) (Signature)		27 MAY 03
I certify that this account is correct and pr	D #FFERENCES	
For payment in the amount of		
\$ <u>19</u> 1.67	ACCOUNT VERIFIED:	
Agent's	CORRECT F	OR

(Authorized certifying offi	cer)
PAID BY 91 9 GAIST DATE	PAID VOUCHER NO.
OR	
(Check No.)	

LEASE INCLUDE ZIP CODE

STANDARD FORM 44a (Rev. 10-83) SELLER'S INVOICE PRESCRIBED BY GSA,

(See Instructions on Copy 2) FAR (48 CFR) 53.213©

U.S. GOVERNMENT PURCHASE ORDER-INVOICE-VOUCHER SCENARIO, Part 2 DATE OF ORDER 28 MAY DAJA 02-9610-1. Remaining Foreign Currency is 28 MAY DAJ. 85 74 FC. PRINT NAME AND ADDRES SELLER (Number, Street, City and State)* 056 Nations Bank Stuttgart, Germany 2. Agent Re-converted (sold) FC at a rate of \$1.00 PNN SH 1.10 PNN SH SH 1.10 PNN S 85.74 MLT Lithuania HO EUCOM, Unit 30400 (85.74 FC = \$73.08)ECJ5-J APO AE 09128 SUPPLIES OR SERVICES QUANTITY UNIT PRICE AMOUNT 3. **FORMULA** (A) Remaining Currency / Conversion Remaining currency divided by 1.1152 = The conversion (buy) rate \$76.88 4. Equals "A". Remaining currency divided b(B) Remaining Currency / Re-conversion 5. The re-conversion (sell) rate **fsells:** 1.1733 Equals "B". =\$73.08The difference between A and B 76.88 - \$73.08 = \$3.80 (A - B = LBX)AGENCY NAME AND BILLING ADDRESS \$3.80 TOTAL 208th Finance Battalion DISCOUNT TERMS APO AE 09131 DATE INVOICE RECEIVED ORDERED BY (Signature and title) Ordering Officer's Signature and Рургозе AND ACCOUNTING DATA 2172020 94-1031 122113.00 25C3 L9K4 S91533 WK4F3R63040035 Agent's *Signature* and Printed Name Agent 28 MAY 03 SELLER Please read instructions on Copy 2 PAYMENT RECEIVED PAYMENT REQUESTED NO FURTHER INVOICE NEED BE SUBMITTED SELLER Receipts Atta(Signature) I certify that this account is correct and properFERENCES For payment in the amount of

3.80

(Check No.)

ZIP CODE

(Authorized certifying officer)

DATE PAID

SELLER'S INVOICE

(See Instructions on Copy 2) FAR (48 CFR) 53.213©

ACCOUNT VERIFIED:

CORRECT FOR

STANDARD FORM 44a (Rev. 10-83)

VOUCHER NO.

PRESCRIBED BY GSA.

CURRENCY REGISTER SF44 TRANSACTIONS



TRANSACTION

S

BALANCES

Date	Transaction	Vouchers	Conversions	FC @1.1210	FC@1.1152	U.S. Balance
24-May-03	Advance					\$12,500.00
25-May-03	Exchange \$\$ for FC	\$0.00	-\$89.21	FC 100	\$0.00	\$12,410.79
26-May-03	Exchange \$\$ for FC	\$0.00	-\$179.34	FC 0	FC 200	\$12,231.45
27-May-03	FC purchase SF44 #1	\$214.26	\$0.00	FC 0.00	FC 85.74	\$12,231.45
28-May-03	Sell FC for \$: SF44#2	\$3.80	\$73.08	FC 0	FC 0.00	\$12,304.53

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.

ACCOUNT HOLDER, LTC, FC
__TH FINANCE BATTALION

UNIT APO AE DSSN:

Disbursing Agent, SFC, USA DET C, ___ TH FB (LOCATION)

APO AE

AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/APO number and Telephone number.)

Smith, Mike A., SFC 123-45-6789 1st Trans. Co. Unit 00001 APO AE 00001 DSN 123-4567

TRANSACTI	ONS AFFECTING AC	ENT OFFICER'S ACCO	UNT	
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) C	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD				\$12,500.00
2. U.S. DOLLARS	\$12,500,00		12.304.53	
3. FOREIGN CURRENCY	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS			191.67	
9. INCORRECT VOUCHERS RETURNED				
10. LBX			3.80	
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$12,500,00		0.00

STATEMENTS

ON ADVANCE: I HAVE INTRUSTED FUNDS AND/OR
OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE
ABOVE NAMED AS MY AGENT OFFICER.

ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED
FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I
HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR
I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY
UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I
HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS

AGENT OFFICER.

DATE SIGNATURE OF DISBURSING OFFICER

24 MAY 03 /S/ Disbursing Agent

DATE SIGNATURE OF AGENT OFFICER

24 MAY 03 /S/ Mike Smith

ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.

DISBURSING OFFICER

ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.

AGENT OFFICER

CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN

DATE SIGNATURE OF DISBURSING OFFICER DATE SIGNATURE OF AGENT OFFICER

28 MAY 03 /S/ Disbursing 28 MAY 03 /S/ Mike Smith DD FORM 1081, MAY 75 Agent REPLACES EDITION OF DEC 57 WHICH IS OBSOLETE.

EXAMPLE 2 ACCOMMODATION EXCHANGES



Accommodation exchanges are completed by

Paying Agents by exception only and are

authorized by the Finance Battalion Commander.

Accommodation exchanges include check

cashing and currency conversion for soldiers,

which are zero-net effect transactions.

Accommodation exchanges are recorded on

DD Form 2664. Use a new DD Form 2664

every time the exchange rate

		RE	CORD OF I	NDIVIDUAL I	EXCHANGE	TRANSACT	IONS	PAGE 1 OF 1
	DISBURSING OFFICER DESIGNATION th Finance Battalion			RATES OF EX	(CHANGE (Nur	mber of Foreign	Currency Units	to one US Dollar) DATE DSSN 6460
	U	nit			\$1.	00 =	= F(NAME OF CASHIER OR DEPUTY
	APO) AE				.12		Mike Smith, SFC,
	RECEIVED FRO	OM CUSTOME	R	1	DISBURSED 1	TO CUSTOME	R	Agent
TYPE OF NEGOTIABLI INSTRUMEN RECEIVED (PERSONAL CHECK, ETC	CURRENCY & COIN	FOREIGN CURRENCY	TOTAL	US CURRENCY & COIN	FOREIGN CURRENCY	FOREIGN CURRENCY	TOTAL	NAME AND OTHER INFORMATION REQUIRED BY DISBURSING OFFICER ON PERSON FOR WHOM EXCHANGE IS MADE
PC 200.00				\$200.0 0				Joe Jones, PV2, 000-00-0001, B Co., 1-10 th INF. //Signature//
	\$100.0	0			FC 12.34			Bill Williams, 001-00-0000, A

RECORD OF INDIVIDUAL EXCHANGE TRANSACTIONS										PAGE	OF.	1
DISBURSING	th Fir	nance		RATES OF EX				to one US Dollar)	30 M			DSSN 6460
Battalion Unit					\$	31.0 21.2	0 =	_	NAME OF C	ASHIER OR	DEPUTY	
R	ECEIVED FRO	OM CUSTOME	ER	[O CUSTOME			IVI		Agei	
TYPE OF NEGOTIABLE INSTRUMENT RECEIVED (PERSONAL CHECK, ETC)	US Currency & Coin	FOREIGN CURRENCY	TOTAL	US CURRENCY & COIN	FOREIGN CURRENCY	FOREIGN CURRENCY	TOTAL				-	IRED BY DISBURSING Change is made
	\$100. 00				FC			J				V2, 1-15 ture//
					23.45							

CASH REGISTER DD FORM 2664 EXCHANGES



TRANSACTION |S



Date	Conversions	2664#	FC@ 1.210	U.S. Balance	Neg. Instr.
24-May-03	Advance		FC 1000	\$2,000.00	\$0.00
29-May-03	Convert FC @ 1.1234	1	FC 887.66	\$2,100.00	\$0.00
29-May-03	Cash 1 PC \$200.00	1	0.00	\$1,900.00	\$200.00
30-May-03	Convert FC @ 1.2345	2	FC 764.21	\$2,000.00	\$0.00

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.

Account Holder, LTC, FC $^{\text{TH}}$ FINANCE BATTALION

UNIT APO AE DSSN:

DISBURSING AGENT, SFC, USA DET C, ___ TH FB (LOCATION)
APO AE

AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/APO number and Telephone number.)

Smith, Mike A., SFC 123-45-6789 1st Trans. Co. Unit 00001 APO AE 00001 DSN 123-4567

	TRANSACTI	ONS AFFECTING AC	ENT OFFICER'	S ACCOUNT			
	HARSACH	INCREASE	BEGINNING BA	ALANCE DECREASE	ENDING BALANCE		
	TRANSACTIONS <i>a</i>	(Received by Agent) b	(In Agent's Ad	ccount) (Turned in by Agent) d	(In Agent's Account) e		
1. BALANCE FO	DRWARD		0.00		2.892.06		
2. U.S. DOLLAF	RS	2,000.00		2,000.00	_,0000		
3. FOREIGN CU	RRENCY FC1.000@ 1.121	0 892.06		619.04			
	AYMENT CERTIFICATES	002.00					
5. COLLECTION	IS						
6. DEPOSITS							
7. NEGOTIABLE	INSTRUMENTS:						
A. TREASUR	(CHECKS) Personal Check			200.00			
	PAYMENT ORDERS						
C. OTHER (Spe	cify)						
8. PAID VOUCH	HERS						
9. INCORRECT	VOUCHERS RETURNED						
10. LBX				73.02			
11.							
	NDS IN HANDS OF AGENT OFFICER		2 892 0	6	0.00		
		STATEME	NTS 2,092.0		V.VV		
	DISBURSING OFFICER			AGENT OFFICER			
OTHER ITEMS	NCE: I HAVE INTRUSTED FUNDS A 5 AS INDICATED IN THIS STATEME ED AS MY AGENT OFFICER.		FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.				
DATE	SIGNATURE OF DISBURSING OFFI	CER	DATE	IGNATURE OF AGENT OFFICER			
24 MAY 03	//Signatu	re//	24 MAY 03	3 //Signa	//Signature//		
ON REFUI	RN: I HAVE RECEIVED FUNDS AND DICATED ON THIS STATEMENT FRO NT OFFICER.	/OR OTHER DM THE ABOVE	ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.				
DATE	SIGNATURE OF DISBURSING OFFI	CER	DATE	SIGNATURE OF AGENT OFFI	CER		
30 MAY 03	//Signatu	re//	30 MAY 03	MAY 03 //Signature//			

EXAMPLE 3 ESCORT OFFICERS



The Escort Officer will do the following:

 Bring a copy of the dignitary's Invitational

Travel Orders (ITO) to the Travel section. The

Travel section will compute the maximum

Meals, Incidental Expenses, and Lodging

authorized for the dignitary. This is the amount

that the agent will receive.

- Maintain the cash register daily
- Collect a signed DD Form 1351-2
 from each

dignitary at the conclusion of TDY

EXAMPLE 3 ESCORT OFFICERS



You will escort 1 invited dignitary for 3 days and the IATS printout will show the following:

Total meals and incidental expenses = \$120.00 Lodging = \$50.00 per night for nights

- 31 MAY 03 Advance = \$270.00
- 1 JUN 03 Foreign Officer Arrives Pay dignitary Meals
- 2 JUN 03 Pay for dignitaries Meals
- 3 JUN 03 Pay for dignitary Meals
- 4 JUN 03 Pay dignitaries lodging cost Pay Meals for dignitaries
- 5 JUN 03 Clear Finance

CASH REGISTER ESCORT OFFICERS



TRANSACTION BALANCES
\$

Date	Transactions	Purchases	M&IE	Balance
31-May-03	Advance	0.00	\$0.00	\$270.00
1-J un-03	Dignitary Meals	0.00	\$30.00	\$240.00
2-J un-03	Dignitary Meals	0.00	\$30.00	\$210.00
3-J un-03	Dignitary Meals	0.00	\$30.00	\$180.00
4-J un-03	Dignitary Meals	0.00	\$30.00	\$150.00
4-J un-03	Dignitary Lodging X 3 Nights	0.00	\$150.00	\$0.00

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.

ACCOUNT HOLDER, LTC, FC

___TH FINANCE BATTALION
UNIT
__

APO AE DSSN:

DA name and address

AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/APO number and Telephone number.)

Smith, Mike A., SFC 123-45-6789 1st Trans. Co. Unit 00001 APO AE 00001 DSN 123-4567

TRANSACTION	ONS AFFECTING A					
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BA (In Agent's Ac C		DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e	
1. BALANCE FORWARD					270.00	
2. U.S. DOLLARS	270.00				270.00	
B. FOREIGN CURRENCY	270.00					
I. MILITARY PAYMENT CERTIFICATES						
5. COLLECTIONS						
5. DEPOSITS						
7. NEGOTIABLE INSTRUMENTS:						
A. TREASURY CHECKS						
B. MILITARY PAYMENT ORDERS						
C. OTHER (Specify)						
B. PAID VOUCHERS				270.00		
). INCORRECT VOUCHERS RETURNED				2/0.00		
10.						
11.						
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		270.	00		0.00	
	STATEM	ENTS				
DISBURSING OFFICER			-	AGENT OFFICER		
OTHER ITEMS AS INDICATED IN THIS STATEMEN ABOVE NAMED AS MY AGENT OFFICER.	NI TOTHE	HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.				
DATE SIGNATURE OF DISBURSING OFFIC	CER	DATE	SIGNATU	JRE OF AGENT OFFIC	CER	
31 MAY 03 /S/ DA		31 MAY 03	IC	'Agent		
ON RETURN: I HAVE RECEIVED FUNDS AND/ ITEMS AS INDICATED ON THIS STATEMENT FRO NAMED AGENT OFFICER.		X ON RETUI CORRECT.	RN: THE /	ABOVE STATEMENT	of account is	
DATE SIGNATURE OF DISBURSING OFFICE	CER	DATE	SIGNATU	IRE OF AGENT OFFIC	CER	
5 HIN 02 /S/ DA		5 JUN 03	/S/ A	aent		
5 JUN 03 /5/ DA		3,51,00	, 5, 11	9 -110		

DD FORM 1081, MAY 75

REPLACES EDITION OF DEC 57 WHICH IS OBSOLETE.

USAPPC V1.00

CLEARING PROCEDURES



- Call the Disbursing Agent to make an appointment to clear.
- On day of appointment, you must account for all funds and vouchers.
- SF44s must be broken down in 5 copies. The white copy is the original, and must have the original receipts and original SF 1034 attached.



QUESTIONS?